# COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

## **FISCAL NOTE**

<u>L.R. No.</u>: 2986-01

Bill No.: Perfected HB 1148

Subject: Political Subdivisions: Cemeteries

<u>Type</u>: Original

<u>Date</u>: March 21, 2002

# **FISCAL SUMMARY**

ESTIMATED NET EFFECT ON STATE FUNDS							
FUND AFFECTED	FY 2003	FY 2004	FY 2005				
Total Estimated Net Effect on <u>All</u> State Funds	\$0	\$0	\$0				

ESTIMATED NET EFFECT ON FEDERAL FUNDS							
FUND AFFECTED	FY 2003	FY 2004	FY 2005				
Total Estimated Net Effect on <u>All</u>							
Federal Funds	\$0	\$0	\$0				

ESTIMATED NET EFFECT ON LOCAL FUNDS						
FUND AFFECTED	FY 2003	FY 2004	FY 2005			
<b>Local Government</b>	\$0	\$0	\$0			

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 3 pages.

### **FISCAL ANALYSIS**

## **ASSUMPTION**

Officials of the **Department of Economic Development- Professional Registration** stated that this proposal would have no fiscal impact upon any of their divisions.

Officials of the **Department of Natural Resources** assume no fiscal impact.

Oversight assumes that municipalities would have no fiscal impact, however, this proposal states that, upon dissolution of a scatter garden, the operator would submit all records of cremains to the City Clerk. Oversight assumes that there would not be a great number of scatter gardens within the state, and of those created, Oversight assumes there would be few dissolutions. City Clerks who would store all records of a scatter garden would experience some administrative duties, however, Oversight assumes any administrative impact would be insignificant.

FISCAL IMPACT - State Government	FY 2003 (10 Mo.)	FY 2004	FY 2005
	\$0	\$0	\$0
FISCAL IMPACT - Local Government	FY 2003 (10 Mo.)	FY 2004	FY 2005
	<b>\$0</b>	\$0	\$0

### FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

### **DESCRIPTION**

This bill allows the operator of a religious cemetery adjacent to a church or other building used as a place of worship to scatter human cremains in a scatter garden. Operators who have a scatter garden must maintain the garden and are responsible for all cost of maintenance. Operators must also maintain a record of all cremains scattered in the scatter garden. Upon dissolution of a scatter garden, all records must be transferred to the clerk of the appropriate political subdivision. A scatter garden is defined as a location for the spreading of cremains set aside within a cemetery.

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# **DESCRIPTION** (continue)

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

## **SOURCES OF INFORMATION**

Department of Economic Development- Professional Registration Department of Natural Resources

> Mickey Wilson, CPA Acting Director

March 21, 2002